

Evaluation of Accounting Information Systems in Company Financial Management**Inez Adelia Lapian¹⁾, Melani Pitria²⁾, Muhammad Maulida Haikal Nawawi³⁾, Sri Andini Cahyant⁴⁾, Galih Supraja^{5*)}**^{1,2,3,4,5)}Accounting Study Program, Faculty of Social Sciences, Panca Budi Development University, Medan

*Corresponding Author :

E-mail : galih@dosen.pancabudi.ac.id**Abstract**

This study aims to evaluate the impact of Accounting Information Systems (AIS) on the quality of financial reports through a literature review of ten relevant articles. The results of the analysis show that eight out of ten articles state that the implementation of AIS has a positive and significant impact on improving the quality of financial reports. The implementation of AIS is considered capable of improving the accuracy, relevance, and readability of financial reports and reducing errors caused by human error. The advantage of AIS lies in the computerized data processing process, which produces reports that are more reliable, relevant, and in accordance with applicable accounting standards. However, two other articles, namely the work of Riska Ramadani et al. (2022) and Nishrina Atharrizka et al. (2021), revealed that AIS did not have a significant impact on the quality of financial reports. In this case, other factors such as human resource capabilities and the effectiveness of internal control are more dominant elements in determining the quality of financial reports. This finding shows that the effectiveness of AIS in improving the quality of financial reports is highly dependent on other supporting factors, such as increasing human resource capacity and strengthening the internal control system. Therefore, maximum implementation of SIA, supported by adequate management of supporting factors, is the key to producing high-quality and reliable financial reports for strategic decision making.

Keywords: Accounting Information System, Financial Report Quality, Literature Review**INTRODUCTION**

Quality is an important aspect in assessing the superiority of a product. Every business organization strives to produce quality products to attract public attention. In the field of accounting, the accounting cycle produces products in the form of financial reports. Financial reports have a strategic role for both internal and external parties (Nasution et al, 2024). For internal management, this report is an important reference in making more informative decisions (Nasution, 2023). Meanwhile, for external parties such as investors, creditors, and regulators, financial reports serve as the main source of information to evaluate the condition and performance of a business entity. Thus, the quality of financial reports is a crucial element in business activities (Nasution et al, 2024).

Quality financial reports must meet certain characteristics according to accounting standards, such as relevance, reliability, comparability, and ease of understanding (Ramadhan & Nurabiah, 2024). One of the main factors that supports the achievement of this quality is the implementation of an Accounting Information System (AIS). AIS has an important role in ensuring that financial data processing is carried out accurately, quickly, and efficiently. As a specially designed system, AIS helps manage, record, and present relevant financial information, so that it can support managerial decision making and facilitate the management of organizational finances (Syabri, 2022).

In today's digital era, the application of information technology is an inevitable strategy for organizations (Nasution et al, 2021). As part of information technology, AIS plays a role in

improving operational efficiency while supporting better decision-making. AIS integrates the process of collecting, processing, and presenting financial information needed by management and other stakeholders to make the right business decisions (Nasution & Welly, 2023).

This study aims to examine the role of AIS implementation in corporate financial management, especially in improving the quality of financial reports. This study will analyze the impact of AIS implementation on the characteristics of financial report quality through literature studies and relevant empirical research. The results of this study are expected to provide deeper insight into the importance of AIS in creating quality financial reports, so that it can be a guide for companies to improve their financial management.

RESEARCH METHODS

This study uses a literature review approach to analyze the implementation of Accounting Information Systems (AIS) in corporate financial management. This method involves collecting, analyzing, and summarizing information that has previously been published by other researchers on relevant topics. Literature review is an essential approach in academic research, as it allows researchers to integrate existing findings to produce more comprehensive conclusions. The literature sources in this study were obtained through a manual search on Google Scholar with keywords such as "Accounting Information Systems" and "Financial Report Quality." The selected literature includes qualitative and quantitative research results published in scientific journals, books, and seminar proceedings. The criteria for selecting literature are based on suitability to the research topic, the most recent year of publication, and the quality and credibility of the source. The collected data are then systematically analyzed to evaluate how the implementation of AIS affects the quality of the company's financial reports. This approach is expected to provide a deep understanding of how the implementation of AIS can improve the efficiency of financial management and the quality of financial reports, in accordance with applicable accounting standards.

RESULTS AND DISCUSSION

Several articles used in the literature review discuss the influence of various factors on the quality of financial reports. The results of these studies show mixed findings. Research by Mahartini, Yuesti, and Sudiartana (2021) concluded that the implementation of government accounting standards and internal control systems did not affect the quality of financial reports, while accounting information systems showed a positive effect. Gusherinsya and Samukri (2020) stated that the implementation of an effective accounting information system can improve the quality of financial reports. Wulandari and Octaviani (2020) found that accounting information systems, government accounting standards, and internal control systems had a significant positive effect on the quality of financial reports. Aldino and Septiano (2021) showed that accounting information systems, information technology, and internal control had a significant effect on the quality of financial reports. Arza, Syafitri, and Meyla (2021) found that accounting information systems had a significant effect, although human resources and the implementation of government accounting standards did not show a significant effect. Taufiqurrohman, Mudawanah, and Muthanudin (2021) stated that understanding accounting and accounting

information systems have a significant influence on the quality of financial reports. Faisal, Indriyani, Mayang, and Muhamad (2023) stated that human resource competence has a positive but insignificant effect on the quality of financial reports, while accounting information systems have a significant effect. Wilestari and Safitri (2021) found that the implementation of accounting information systems and understanding of accounting based on SAK-ETAP have a positive and significant effect on the quality of financial reports. Ramadani, Yusuf, and Baining (2022) concluded that accounting information systems and human resource quality simultaneously affect the quality of financial reports, although accounting information systems do not show a significant effect partially. Finally, research by Atharrizka, Nurjanah, and Andrianto (2021) shows that neither accounting information systems nor internal control systems have a significant effect on the quality of local government financial reports.

The researcher summarized the findings of 10 articles discussing the relationship between Accounting Information Systems (AIS) and financial reporting quality. Of the total articles, 8 of them showed a positive relationship between AIS and financial reporting quality, while the other 2 articles concluded that the relationship was not significant. Accounting Information Systems (AIS) is a system designed to integrate the process of collecting, processing, storing, and presenting financial data, so as to produce accurate and timely financial reports. This system helps management in monitoring financial information and managing the overall performance of the organization. The main function of AIS is to transform raw data into relevant, reliable, easy-to-understand, and comparable financial information. Computer-based systems provide high efficiency in handling large and complex data, thereby improving the quality of financial reports. Quality financial reports have four main characteristics:

1. Relevant: Information supports users in evaluation and decision making.
2. Reliable: Information is free from material errors that are misleading.
3. Comparability: Information can be compared between periods.
4. Easy to Understand: Information is presented in a format that makes it easy for users.

Discussion

- **Positive Relationship of Accounting Information Systems (AIS) with Financial Report Quality:** Most studies show that the implementation of effective AIS, especially computer-based ones, can improve the quality of financial reports. These studies reveal that AIS plays a positive role in improving the accuracy, relevance, and reliability of financial reports. For example, Mahartini et al. (2021) found that the implementation of AIS has a significant impact on the quality of local government financial reports.
- **The Disrelationship of AIS with Financial Report Quality:** On the other hand, two studies concluded that AIS does not always have a significant impact on the quality of financial reports. Research by Ramadani, Yusuf, and Baining (2022) showed that although AIS did not have a partial significant effect on the quality of financial reports, the quality of human resources had a more significant effect. Another study by Atharrizka, Nurjanah, and Andrianto (2021) also stated that AIS did not have a significant effect on the quality of local government financial reports, because other factors, such as internal control, had a greater influence.

These findings indicate that although AIS plays an important role, other factors also influence the quality of financial reports in certain contexts. The use of computer-based AIS provides various advantages, such as reducing human error, increasing time efficiency, and accelerating the process of preparing financial reports. Wijayanti & Susi (2022) stated that

effective implementation of AIS can produce quality financial reports and support strategic decision making. Therefore, optimizing the use of AIS is very important in effective financial management.

CONCLUSION

Based on the literature review, it can be concluded that Accounting Information Systems (AIS) play an important role in improving the quality of financial reports, as seen in most of the studies analyzed. AIS facilitates more efficient and integrated data processing, producing relevant, reliable, comparable, and easy-to-understand financial reports. However, in some conditions, AIS does not always have a significant effect, as found in studies by Ramadani et al. (2022) and Atharrizka et al. (2021), where human resource competency and internal control factors are more dominant in influencing the quality of financial reports. Therefore, in addition to ensuring optimal implementation of AIS, organizations also need to focus on improving HR competency and strengthening internal control to achieve maximum results.

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